

**IOWA PUBLIC EMPLOYEES' RETIREMENT SYSTEM[495]**

**Adopted and Filed**

Pursuant to the authority of Iowa Code sections 97B.4 and 97B.15, the Iowa Public Employees' Retirement System (IPERS) hereby amends Chapter 4, "Employers," Chapter 7, "Service Credit and Vesting Status," Chapter 11, "Application for, Modification of, and Termination of Benefits," Chapter 12, "Calculation of Monthly Retirement Benefits," Chapter 14, "Death Benefits and Beneficiaries," and Chapter 16, "Qualified Domestic Relations Orders and Other Assignments," Iowa Administrative Code.

The amendments implement the new contribution rates for special service members effective July 1, 2010; amend a provision overlooked in a previous rule making (see **ARC 6514B**, IAB 1/2/08) that raised the amount of wages from \$300 to \$1,000 for a member on unpaid leave of absence who performs services for the same employer during the leave of absence; amend demographic reporting requirements for employers; amend the provisions for voluntary suspension of payments to retired reemployed members who exceed the yearly earnings limit and the collection of related overpayments; add provisions for the administration of marital property orders involving same gender spouses and same gender former spouses; and add provisions for the tax treatment of distributions to same gender spouses and same gender former spouses.

These amendments were prepared after consultation with IPERS administration, the Benefits Advisory Committee, and the Investment, Legal, Operations and Benefits Divisions.

These amendments were published under Notice of Intended Action in the Iowa Administrative Bulletin on January 13, 2010, as **ARC 8477B**. A public hearing was held on February 2, 2010. No one attended the public hearing, and no written comments were received. These amendments are identical to those published under Notice.

None of these amendments are subject to requests for waivers; however, the amendments are subject to IPERS' normal appeal process.

These amendments will become effective April 14, 2010.

These amendments are intended to implement Iowa Code sections 97B.4 and 97B.15.

EDITOR'S NOTE: Pursuant to recommendation of the Administrative Rules Review Committee published in the Iowa Administrative Bulletin, September 10, 1986, the text of these amendments [amendments to Chs 4, 7, 11, 12, 14, 16] is being omitted. These amendments are identical to those published under Notice as **ARC 8477B**, IAB 1/13/10.

[Filed 2/19/10, effective 4/14/10]

[Published 3/10/10]

[For replacement pages for IAC, see IAC Supplement 3/10/10.]